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**ATTORNEY FOR THE DEBTOR**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

<b>In re:</b>	§	
	§	
<b>Amy Goldblatt Howard</b>	§	<b>Case No. 09-35705-SGJ-13</b>
	§	
<b>Debtor.</b>	§	<b>(Chapter 13)</b>

**OBJECTION TO CLAIM NO. 8 FILED BY  
INTERNAL REVENUE SERVICE**

**NO HEARING WILL BE CONDUCTED HEREON UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT AT 1100 COMMERCE STREET, ROOM 12A24, DALLAS, TEXAS 75242-1496 BEFORE 4:30 O'CLOCK P.M. ON DECEMBER 14, 2009, WHICH IS THIRTY-THREE (33) DAYS FROM THE DATE OF SERVICE HEREOF.**

**ANY RESPONSE MUST BE IN WRITING AND FILED WITH THE CLERK AND A COPY MUST BE SERVED UPON COUNSEL FOR THE MOVING PARTY PRIOR TO THE DATE AND TIME SET FORTH HEREIN. IF A RESPONSE IS FILED A HEARING WILL BE HELD WITH NOTICE ONLY TO THE OBJECTING PARTY. IF NO HEARING ON SUCH NOTICE OR MOTION IS TIMELY REQUESTED, THE RELIEF REQUESTED SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT OR THE NOTICED ACTION MAY BE TAKEN.**

TO THE HONORABLE JUDGE STACEY G. C. JERNIGAN  
UNITED STATES BANKRUPTCY JUDGE

Amy Goldblatt Howard (the "Debtor") in the above-captioned case hereby objects (the "Objection") under 11 U.S.C. §§ 102(1), 105(a), 501(a) and 502(b) and Fed. R. Bankr. P. 3007 to Claim No. 8 (the "Claim") filed by the Internal Revenue Service (the "Claimant" or "IRS").

In support of this Objection, the Debtor respectfully represents as follows:

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. § 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. On August 31, 2009, the Debtor filed a voluntary petition for relief under Chapter 13, Title 11 of the United States Code (“Bankruptcy Code”) in this Court.

3. The Debtor filed her 2007 tax return but did not pay the entire liability – approximately a \$97,000 liability. The Debtor then filed her 2008 tax return and had a large loss, which she decided to carry-back to 2007, reducing the tax liability to approximately \$47,000. As such, she filed an amended 2007 tax return. Upon information and belief, the IRS rejected the amended 2007 tax return. The Debtor’s accountant reviewed the 2007 return again and realized that her 2007 return was mostly capital gains and advised the Debtor to carry the losses back to 2006. As such, the Debtor decided to file an amended 2006 tax return, which has reduced her liability to approximately \$4,000.

4. The Bar Date is established as January 13, 2010 for all claims, other than the claims of governmental authorities.

5. The Debtor has reviewed the Claim in an effort to reconcile the Debtor’s books and records with both the number and amount of such claims. Upon the completion of this review, the Debtor has determined that the Claim does not reflect the correct amount owed to the IRS.

6. The Debtor believes that the correct amount owed to the IRS is approximately \$4,000.

7. By this Objection, the Debtor seeks entry of an order (the “Order”) pursuant to 11 U.S.C. §§ 102(1), 105(a), 501(a) and 502(b) and Bankruptcy Rule 3007 disallowing the Claim in the amount of \$122,146.57.

8. A true and correct copy of the Claim is attached hereto as Exhibit "A."

9. No prior request for the relief sought herein has been made to this Court or any other court.

WHEREFORE PREMISES CONSIDERED, the Debtor requests that this Court enter an order granting the Objection lodged herein, and all other relief as justice may require.

Dated: November 11, 2009.

Respectfully submitted,

By: /s/ Howard Marc Spector  
Howard Marc Spector  
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ATTORNEY FOR THE DEBTOR

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on November 11, 2009 a true and correct copy of the foregoing was served via U.S. First Class Mail, postage prepaid to the party below and electronically to all parties who receive ECF notice in this case.

/s/ Howard Marc Spector  
Howard Marc Spector

Internal Revenue Service  
1100 Commerce Street, Room 951  
M/S 5024DAL  
Dallas, TX 75242